

106TH CONGRESS  
1ST SESSION

# H. R. 1044

To amend the Internal Revenue Code of 1986 to exclude certain farm rental income from net earnings from self-employment if the taxpayer enters into a lease agreement relating to such income.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 9, 1999

Mr. NUSSLE (for himself, Mr. TANNER, Mr. BARRETT of Nebraska, and Mr. MINGE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude certain farm rental income from net earnings from self-employment if the taxpayer enters into a lease agreement relating to such income.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Farm Independence  
5       Act of 1999”.

1 **SEC. 2. LEASE AGREEMENT RELATING TO EXCLUSION OF**  
2 **CERTAIN FARM RENTAL INCOME FROM NET**  
3 **EARNINGS FROM SELF-EMPLOYMENT.**

4 (a) INTERNAL REVENUE CODE.—Section  
5 1402(a)(1)(A) of the Internal Revenue Code of 1986 (re-  
6 lating to net earnings from self-employment) is amended  
7 by striking “an arrangement” and inserting “a lease  
8 agreement”.

9 (b) SOCIAL SECURITY ACT.—Section 211(a)(1)(A) of  
10 the Social Security Act is amended by striking “an ar-  
11 rangement” and inserting “a lease agreement”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 1999.

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